452

FINANCIAL DEPARTMENT.

NOTIFICATION.

The 27th October 1887.

As there are reasons for thinking that the provisions of the Stamp Act regarding the stamping of Bills of Exchange, Hundis, &c., are not strictly observed in this Province, the Superintendent of Stamps, Mysore, has the honor to republish, for general information, Notification of Government No. 142, dated 11th September 1873, published at page 146 of the *Mysore Gazette*, Part I.

A. RANGASWAMAIENGAR,
Supt. of Stamps, Mysore.

No. 142. *The 11th September* 1873.

In order to remove doubts which may exist on some points connected with the operation of the General Stamp Act of 1869 in Mysore, the following explanatory memo is published for general information.

1. It has been laid down by the Government of India * that wherever the words "British India" are used in the Act they shall be held to mean the Territories of Mysore."

* See Government of India, Foreign Department, Notification No. 13 J. of 18th January 1870, Mysore Gazette, dated 5th February 1870.

2. Bills of Exchange drawn in Mysore should be executed on paper impressed with a Mysore stamp, excepting those which are subject to a stamp duty of one anna, and which should be stamped with a Mysore Receipt Bill or Draft Label [*vide* Section 5, (*a*)].

3. Bills of Exchange drawn in British India and bearing a stamp of the Government of India have been specially exempted, under the orders quoted in the margin of para 1, from Mysore Stamp duty when negotiated in Mysore; and in like manner Bills of Exchange drawn in Mysore and bearing a proper Mysore stamp, are exempt from payment of the Government of India stamp duty when negotiated in British India.

4. Bills of Exchange and Promissory Notes drawn in any place in India not forming part of the territories of the British Government of India (such, for example, as Pondicherry and Travancore) or drawn in any place *out of India*, should be stamped with a Mysore adhesive stamp label of the proper value before they can be legally negotiated in Mysore. The labels to be henceforward used in such cases are the ordinary "Receipt Bill or Draft" labels, which are printed on green ground with the word "Mysore" and the values in white.

5. Under Section 5 of the General Stamp Act any document chargeable with a duty of one anna, besides Bills of Exchange, may, if executed in Mysore, be stamped with an adhesive Mysore stamp label. Until a label is authorized for the general purposes provided for in the Act, the labels to be used will be those described in para 4.

6. Transfers made on scrip representing shares in public companies, should be stamped with the special adhesive labels prescribed for stamping such transfers. They are printed on a blue ground with the words "Mysore Transfer Stamps" and the values in white.

7. Documents other than those which the Act permits to be stamped with an adhesive label, as described in the preceding paragraphs, must, if executed in Mysore, be executed on *impressed* Mysore stamp paper.

8. Documents executed out of Mysore (other than Bills of Exchange drawn in British India), if relating to property in Mysore, are subject to the payment of Mysore stamp duty under Section 4, Clause 2 of the Act, even if they have paid the stamp duty of the place in which they were executed. Such documents must be dealt with by Public Officers in Mysore agreeably to the provisions of Section 24 of the Act.

"By Order,"
H. W. WELLESLEY.
Offg. Secretary.